# RULES

UNDER THE

# SEA CUSTOMS ACT VIII OF 1878.

(Compiled under the provisions of Section 204, Act VIII of 1878.)

Calcutta:
PRINTED AT THE BENGAL SECRETARIAT PRESS.
1881.

## NOTIFICATION.

*The 31st March* 1879.—The following rules, under the provisions of section 9 of the Sea Customs Act VIII of 1878, having been approved by the Lieutenant-Governor, are published for general information, as required by section 204.

The designation of the various Officers of Customs appointed by the Local Government under the provisions of sections 6 and 7 of the Act shall ordinarily be—

Collector of Customs;

Deputy Collector of Customs;

Assistant Collector of Customs;

Superintendent of the Preventive Service;

Preventive Officers, or Officers of the Preventive Service;

Appraisers;

Superintendent of Salt Golahs.

2. The Collector of Customs shall be competent to exercise all or any of the powers conferred, and to perform all or any of the duties imposed, upon an Officer of Customs by this Act. Where, as in Calcutta, the Collector is also the Chief Customs Officer, he shall also be competent to exercise all or any of the powers conferred, and to perform all or any of the duties imposed, on the Chief Customs Officer by this Act.

3 The Deputy Collector and Assistant Collector of Customs shall be competent, in the temporary absence of the Collector of Customs, to exercise all or any of the powers conferred on that Officer. Ordinarily the Assistant and the Deputy Collector, and all the other Officers referred to in section 1, are subordinate to the Collector of Customs, and, except as hereinafter provided, shall be competent to exercise such of the powers conferred, and to perform such of the duties imposed, upon Officers of Customs by this Act as the Collector may require of them, and to perform all or any of the duties, whether mentioned in this Act or not, as are ordinarily comprised in the management of a Custom House.

4. The Preventive Officers are specially employed for the purpose of preventing smuggling. Their duties consist in guarding vessels, and in preventing the shipment or landing of cargoes before a proper pass has been produced, or until the requirements of the Act have been carried out in respect of such cargo. Their

ordinary duties are those enumerated in sections 17, 53, 54, 67, 68, 69, 70, 76, 83, 129, 141, 143, 169, 170, 171, 173, 178, 181, and 194.

5. The duties of Appraisers are principally connected with the examination and classification of goods, and are ordinarily those referred to in sections 27, 29, 31, 32, 33, 34, 37, 39, 42, 43, 44, 45, 46, 47, 48, and 194.

6. The power to adjudge confiscation and the power to impose a penalty shall be limited, in the case of the Deputy Collector of Customs, Calcutta, to the powers indicated in clause (*b*) of section 182, and in the case of all Assistant Collectors of Customs to those indicated in clause (*c*) of section 182.

7. If any dispute arises between any Officer of Customs and any Master of a vessel, or owner of goods, or other persons, relating to the importation, exportation, and warehousing of any goods, or to the proper rate of duty payable in respect thereof, or to the levy of any duty or penalty thereon, or to any seizure or forfeiture thereof, the Collector of Customs shall decide such dispute subject to an appeal to the Chief Customs Authority as provided in the Act.

8. For the purpose of determining claims to drawback under the provisions of sections 42 and 43, the date of importation of any goods shall be deemed to be the date on which the bill-of-entry thereof was delivered to the Customs Collector under section 86.

9. In order to obviate the loss and damage which is known to be caused to the owners of goods landed from ships under sections 83, 84, and 85, for which no claim is made within the period prescribed, and which are therefore liable to sale under section 88 of the Act, the Customs Collector may permit the Master of the vessel, or his agents applying to act for him under section 5 of the Act, to take delivery of all such unclaimed goods upon paying all duties and charges which are due upon such unclaimed goods, and also entering into a bond whereby he, or his agents so acting for him, shall undertake to meet all claims which may be preferred in respect of any goods so delivered to the Master of any vessel or his agents as aforesaid.

10. When any goods are seized by an Officer of Customs for any infringement of the provisions of the Act, and any penalty or confiscation shall have been adjudged in consequence, it shall be competent to the Customs Collector to award to such seizing Officer a part of the penalty imposed, or a part of the sale proceeds of such confiscated goods, not exceeding two-fifths of the whole, after deducting the Government duty, if any, and any charges which may have been incurred in conveying the goods to the Custom House.

11. Whenever an amendment of the valuation stated in a bill-of-entry is permitted under the last clause of section 32, and excess duty, together with a penalty, is levied in consequence, the whole or a part of such penalty shall, at the discretion of the Chief Officer of Customs, be payable to the Officer who detected the undervaluation of the goods.

12. No refund of duty on account of the relanding or short-shipment of goods shall be granted unless application is made within three months from the date on which information of such short-shipment or relanding was given to the Customs Collector under the provisions of section 140.

13. Preventive Officers are required to bring to the immediate notice of the Conservator of the Port, or of one of his subordinates, any infringement of the rules for the prevention and suppression of fires on ships within the port of Calcutta, especially of those regarding the use of lights and fires, that they may observe while on duty on board ships in port.

14. The following rules are prescribed in connection with the parcel-post system between Ceylon and Calcutta and between the Straits Settlements and Calcutta:—

(*a*) On the arrival of any parcels from a foreign port, the Postmaster shall give notice to the Collector of Customs of such arrival, and shall not take any steps to deliver such parcels until the arrival of an Officer deputed to attend by the Collector.

(*b*) Immediately on the receipt of notice from the Postmaster, the Collector shall send to the Post Office an Appraiser, or other competent Officer, to determine the amount of customs duty payable on the parcels.

(*c*) The Customs Officer is, as a general rule, to be guided by the declaration of the senders with regard to the contents of parcels; but should he have reason to doubt the correctness of such declaration, he may order the detention of the parcels, and the Postmaster shall on his requisition detain them, pending receipt of the Collector's orders as regards their examination.

(*d*) The Appraiser shall be provided with a book containing parcel-post passes in triplicate, as per form annexed. Of these passes, the Appraiser shall fill up, sign, and give to the Postmaster, in exchange for the amount of duty, one form, and shall fill up a second, which will be retained in the book as a counterfoil. The third form shall be filled up by the Appraiser, but signed by the Postmaster, and delivered to the Appraiser at the Post Office entry of the goods. On this latter document the duty is to be passed to account, the Cashier giving a receipt for the money, and the Import Supervisor certifying that it has been duly entered in the registers. The short copy counterfoils are to be signed each day by the Accountant as an acknowledgment that the sums realized have been duly paid in from the Appraiser's department.

*Calcutta,* 18 .

Number of parcels

Amount of duty, Rs.

Appraiser

Amount credited by No.
of 18 .

*Accountant.*

## PARCELS POST.

A Customs pass has this day been granted to me for packeges, received from by post, the contents of which have been returned for duty as follows:—

| Address. | Contents. | Value. | | | Duty. | | |
|---|---|---|---|---|---|---|---|
| | | Rs. | A. | P. | Rs. | A. | P. |
| | | | | | | | |
| | Total ... | | | | | | |

I. D. R. No. 502.
Amount received Rs.

*Cashier.* *Postmaster.*

*Import Supervisor.*

CALCUTTA;
*The* 18 .

## PARCELS POST.

The Postmaster of Calcutta is hereby authorized to deliver packages received from by post, upon which Customs duty has been levied and paid to me as follows:—

| Address. | Contents. | Value. | | | Duty. | | |
|---|---|---|---|---|---|---|---|
| | | Rs. | A. | P. | Rs. | A. | P. |
| | | | | | | | |
| | Total ... | | | | | | |

CALCUTTA;
*The* 18 . *Appraiser.*

## NOTIFICATION.

*The 25th February* 1881.—The following rule, under the provisions of section 9 of the Sea Customs Act VIII of 1878, having been approved by the Lieutenant-Governor, is published in accordance with the provisions of section 204 of the Act:—

"In the event of any vessel being obliged, through misadventure or distress, to discharge any portion of her cargo beyond the limits of the port of Calcutta the Master or agents must apply for Customs Officers to superintend the unloading, and take charge of such portion of her cargo as may be necessary. Such Officers will be supplied at the ship's expense."

*The 31st March* 1879.—The following rules, issued by the Board of Revenue under the provision of section 75 of the Sea Customs Act VIII of 1878, are published for general information, as required by section 204. The landing fee of 8 annas per package fixed in rule 6 has been sanctioned by the Lieutenant-Governor under section 75.

## PASSENGERS' BAGGAGE.

1. Baggage is not exempt from duty simply because it is baggage

2 Baggage is exempt from duty only when it consists of articles free of duty, or of *bonâ fide* personal wearing apparel and other articles of personal use, the property of the person whose baggage is being passed, or of any members of his family, such as are in actual use at time of importation, or have been actually in use previously. It is within the discretion of the proper Officer of Customs to determine, subject to the above rules, whether any goods shall be treated as baggage and exempt from duty, or as goods liable to duty.

3. The following goods are subject to duty, according to the schedule in force for the time being :—

Apparel, including millinery and haberdashery.
Arms, ammunition, and military stores.
Beads and false pearls.
Chinese and Japanese wares.
Clocks, watches, and other time-keepers.
Drugs and medicines.
Earthenware, crockery, china, and porcelain.
Glass and glassware.
Gums.
Groceries not otherwise described.
Hosiery.
Ivory and ivoryware.
Jewellery, including plate.

Lacquered-ware.
Liquors, malt, wine, and spirits.
Musical instruments.
Metal goods, as hardware, ironmongery, cutlery.
Perfumery.
Piece-goods.
Provisions and oilman's stores.
Silk.
Spices
Stationery.
Sugar and sugarcandy.
Tea.
Tobacco.
Toys and requisites for games.

4. In Calcutta, baggage officers will examine on board only such free baggage not contained in soldered or nailed down cases as the passenger offers for examination.

5. All other baggage will be sent to the baggage-shed, at the jetties, in the case of vessels lying at the jetties, or to the baggage-shed at the Custom House.

6. No formal entry of baggage is required under section 86 of the Act. Owners will have either personally, or by agent, to identify their own property. The Customs Officer will examine the goods and note in a form of entry the value of articles liable to duty, the rate of duty and amount thereof, together with a landing charge of 8 annas per package, and on receipt of the money will grant a pass.

7. It is optional with the proper Officer of Customs to allow the cases of persons about to proceed immediately up-country to be passed without being opened. This discretion will never be exercised except on the personal application of the owner of the baggage, or his or her representative. A detailed statement of contents and value signed by the owner must always accompany the application. A Preventive Officer should report at once to the Superintendent of the Preventive Service whenever he detains any dutiable articles, in order that an Officer may be deputed to convey them to the Custom House.

NOTIFICATION.

*The 10th December* 1878.—Under section 79 of Act VIII of 1878 (the Sea Customs Act), the Lieutenant-Governor has been pleased to appoint the Commissioners for the Port of Calcutta to issue licenses for and register cargo-boats plying within the limits of the port. Under that section, and under section 7 (K) of Act XII of 1875 (the Indian Ports Act), the following rules are hereby prescribed for regulating the grant of such licenses and the levy of fees by the said Commissioners. These rules shall come into force on the 1st March 1879, but no fees shall be chargeable thereunder for licensing any cargo-boat or

manjee during the currency of any license issued by the Collector of Customs before that date:—

*Rules sanctioned by the Lieutenant-Governor of Bengal for the Registration, Licensing and Regulation of Cargo-boats under the provisions of section* 79, *Act VIII of* 1878, *and section* 7 (*K*) *of Act XII of* 1875.

1. No cargo-boat of any description shall ply within the port unless licensed and registered by the Port Commissioners under section 79, Act VIII of 1878. No licensed and registered cargo-boat shall be allowed to ply within the port except under the direction of a manjee licensed and registered by the Port Commissioners.

2. Each application for the licensing and registration of a cargo-boat must be made in writing to the Port Commissioners, and contain particulars of the owner's name and residence and the tonnage of the boat; and in the event of the owner not residing in Calcutta, the name and address of the agent duly authorized to act for him.

3. Every license granted under these rules shall continue in force until and upon the first day of April next after the date thereof. If granted in the month of March in any year, such license shall continue in force until and upon the first day of April in the year next following that in which the same shall have been granted, except in either case the same shall be sooner revoked. The license is not transferable, and if the ownership of the boat is changed, notice of the transfer must be given to the Port Commissioners before the boat again plies in the port.

4. No license shall be granted to any cargo-boat until such boat has been surveyed by a surveyor duly appointed for the purpose, and he shall have granted a certificate stating that the boat is in good order and suited for the coveyance of cargo within the port—(*a*) the tonnage of such boat, (*b*) the quantity of cargo she is authorized to carry, and (*c*) the number of crew required for the safe navigation of such boat according to the following scale:—

*Class I.—Square built, open, or decked.*

For a boat of not more than 15 tons burden, 5 men including manjee.
Above 15 and not above 20 tons, 6 men including manjee.
" 20 " 25 " 7 " " "
" 25 " 30 " 8 " " "
" 30 " 35 " 9 " " "
" 35 " 40 " 10 " " "
" 40 tons, 11 men including manjee.

*Class II.—Dinghy built Bhurs.*

For a boat of not above 15 tons burden, 4 men including manjee.
Above 15 and not above 20 tons, 5 men including manjee.
" 20 " 30 " 6 " " "
" 30 " 35 " 7 " " "
" 35 tons, 8 men including manjee

5. The number of every licensed boat shall be branded by the surveyor on the boat, and shall also be painted in white figures not less than six inches long on both sides of the boat.

6. Fees not exceeding the sum mentioned in the following schedule shall be payable for the issue, renewal, &c., of the licenses granted under these rules :—

*Schedule of Charges.*

| | | Rs. | A. | P. |
|---|---|---|---|---|
| 1. | For surveying, registering, branding and painting number and issuing license to cargo boats per ton on tonnage for which license is issued ... . ... | 0 | 8 | 0 |
| 2. | Metal ticket for manjee ... ... ... | 0 | 4 | 0 |
| 3 | Manjee's license ... ... ... ... | 0 | 4 | 0 |
| 4. | Endorsement of change of owner or person in charge in register and license ... ... ... | 2 | 0 | 0 |
| 5. | Issue of new license to boats in lieu of those defaced or lost ... ... ... ... | 0 | 8 | 0 |

7. The owner or his agent or the manjee in charge of any licensed boat shall not permit any quantity of cargo, more than that for which such boat has been licensed, to be carried in such boat at one time, and shall not permit such boat to ply unless provided with the number of crew stated in the license. The boat must be kept thoroughly clean, and be provided with a pump, ground tackle, and fittings in working order, as specified in the license.

8. The license granted for any cargo-boat may be revoked whenever such boat is, in the opinion of the Port Commissioners, unfitted for the conveyance of cargo, or when any breach of the conditions of the license, of the Port Rules, or of the Sea Customs Act, has been committed by the owner or his agent or the manjee in charge of the boat.

9. No cargo-boat shall lie at the Inland Vessels' Wharves unless when receiving or discharging cargo, and all cargo-boats shall cast off from the mooring posts and move from one place to another when required by an Officer duly authorized by the Port Commissioners.

10. No cargo-boat shall obstruct the free navigation of the port, or the approaches to wharves, jetties, or landing-stages, and no cargo-boat shall be moored or land or ship goods at any Bathing Ghât

11. Not more than three cargo-boats shall make fast to one mooring buoy at the same time, and any cargo-boat which has made fast to a mooring buoy shall cast off when required by an Officer duly authorized by the Port Commissioners.

12. Every licensed cargo-boat shall be provided with an iron caboose to be kept on deck, and no fire shall be permitted in any other part of the boat. Every such cargo-boat shall carry a light in a lantern in the fore part of the boat, where it can be distinctly seen when under weigh after dark.

13. The manjee of a licensed cargo-boat plying at the port shall not be allowed to keep on board any private stores other than those which are necessary for the use of the crew for a period not exceeding one week.

14. The Port Commissioners may, if they think fit, at any time order any licensed cargo-boat to be resurveyed without

any charge to the owners, and they may also revoke at any time any license granted to any owner or manjee, and it shall be competent to the Commissioners to refuse any application for the issue of a license.

15. Whenever any accident shall occur to a licensed cargo-boat, the manjee in charge or the owner of the boat shall at once proceed to the nearest river police-station and report the circumstances connected with the accident to the Officer in charge.

16. The owner, or agent, or manjee of a licensed cargo-boat, who shall without good reason refuse to carry cargo in such boat shall, for every such refusal, be liable to the penalty prescribed by law for breach of these rules, and shall in addition be liable to have the licenses of the boat and the manjee revoked.

17. Every licensed cargo-boat when plying shall have its license on board, and it shall be produced when required.

18. Any owner of a licensed cargo-boat who may withdraw it from plying, except for the purpose of repairs or other sufficient cause, without giving 48 hours notice to the Port Commissioners shall, for every such refusal, be liable to the penalty prescribed by law for breach of these rules, and shall in addition be liable to have the license revoked.

19. Every registered manjee shall be provided with a metal license ticket, upon which shall be legibly painted the number of the manjee's license, and every such manjee, when in charge of a licensed cargo-boat, shall wear his ticket exposed to view. No manjee without such ticket shall be in charge of any licensed cargo-boat.

20. Whenever the number on any manjee's license ticket shall become obliterated or defaced, so that the same shall not be distinctly legible, and also when any manjee's license ticket shall have been lost or mislaid, the manjee shall apply to the Commissioners for a renewal thereof, and the Commissioners shall, upon the payment of the fee mentioned in the schedule, deliver to the manjee a new license ticket.

21. On the expiration or other determination of the license, the manjee shall deliver his metal ticket to the registering officer.

22. No manjee shall lend or transfer his ticket to any other person, and no other person shall use the ticket of a registered manjee.

23. No person in charge of any licensed cargo-boat plying within the limits of the port shall use, or wear, or have any ticket resembling or intending to resemble, the metal ticket granted under the authority of these rules.

24. The manjee of every licensed cargo-boat plying for hire within the port shall, when waiting for hire at the wharves, have a hiring note showing the rate at which such boat can be hired by the day, and any owner or agent failing to supply the manjee with such note shall, in addition to the fine prescribed for a breach of these rules, be liable to have the boat's license revoked.

25. Every owner or agent of a licensed cargo-boat shall, on the 1st August and 1st December in each year, submit a return to the Port Commissioners showing the number of licensed boats belonging to him plying on the last day of the previous month.

26. Any person committing an infringement of any of the foregoing rules is liable to a fine not exceeding five hundred rupees, if the offence is cognizable under Act VIII of 1878, or to a fine not exceeding one hundred rupees, if the offence is cognizable under Act XII of 1875.

27. All police-officers shall have the same powers against offences and offenders under these rules as they have under section 6, Act III (B.C.) of 1872.

## NOTIFICATION.

*The 11th February* 1879.—Under section 79 of Act VIII of 1878 (the Sea Customs Act), the Lieutenant-Governor has been pleased to appoint the Port Officer of Chandbally to issue licenses for, and register cargo-boats plying within the limits of the port of Dhamra in the province of Orissa. Under that section and under section 7 of Act XII of 1875 (the Indian Ports Act), the following rules are hereby prescribed. These rules shall come into force on the 1st April 1879 :—

*Rules sanctioned by the Lieutenant-Governor of Bengal for the issue of Licenses for, and Registration of, Cargo-boats, by the Port Officer of Chandbally, for the Dhamra Port, under section* 79 *of Act VIII of* 1878, *and section* 7 *of Act XII of* 1875.

I.—Each application for the licensing and registration of a cargo-boat must contain particulars of the owner's name and residence, and the tonnage of the boat.

II.—The applications shall be made to the Port Officer of Chandbally, who shall cause the boats to be examined, and shall certify that they are safe.

III.—The Port Officer shall every six months cause the boats to be surveyed, and if any boat is found unsafe shall withdraw the license held by the owner of the said boat, until it shall have been repaired to his satisfaction.

IV.—The Port Officer may from time to time condemn any boat found to be thoroughly unsafe, and may refuse to allow it to be repaired.

V.—The licenses issued will be free until further orders of Government, but shall be issued subject to all the conditions specified in these rules.

VI.—The licenses issued will be current until they are withdrawn by the Port Officer, provided that this condition may be modified if it should be determined hereafter to fix any license fee.

VII.—All licenses will be registered in the order of granting, but when any license is permanently withdrawn, then the next license issued shall bear the number of the license withdrawn.

VIII.—The number of the license must be painted in black letters on a white ground on both the bows of every licensed boat; the figures must not be less than six inches in length and four inches in breadth.

IX.—The license must be produced whenever demanded by the Port Officer of Chandbally or any of his subordinates, by any Officer of Police or Customs, or by any person using or hiring the boat.

X.—Cargo-boats, the manjees of which shall not produce their license as aforesaid, may be treated as unlicensed boats, failing an explanation satisfactory to the Port Officer of Chandbally, or, in his absence, to the Customs Officer at the station.

XI.—Any goods found within the limits of the port on board of any boat not duly licensed and registered shall, unless such goods be covered by a special permit from the Officer in charge of the Custom House, be liable to confiscation, and the owner or the person in charge of the boat shall be liable to a penalty not exceeding one hundred rupees.

XII.—No cargo-boats shall be licensed unless provided with a sufficient crew, to be specified in the license.

XIII.—If any license be cancelled for any reason, the holder thereof shall be bound to deliver it up to the Port Officer of Chandbally.

XIV.—Scale of crews:—

*Class 1st.—Square-built, open, or decked.*

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| For a boat of not more than | 15 | tons | burthen, | | 4 | men, including manjee. | |
| Above | 15 | tons and | under | 20 tons, | 5 | ditto | ditto. |
| Do. | 20 | ditto | 25 | „ | 6 | ditto | ditto. |
| Do. | 25 | ditto | 30 | „ | 7 | ditto | ditto. |
| Do. | 30 | ditto | 35 | „ | 8 | ditto | ditto. |
| Do. | 35 | ditto | 40 | „ | 9 | ditto | ditto. |
| Do. | 40 | ditto | ... | | 10 | ditto | ditto. |

*Class 2nd.—Bhurs, or Pattamoondi Boats.*

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| For a boat of not more than | 15 | tons | burthen, | | 4 | men, including manjee. | |
| Above | 15 | tons and | under | 20 tons | 5 | ditto | ditto. |
| Do. | 20 | ditto | 30 | „ | 6 | ditto | ditto. |
| Do. | 30 | ditto | 35 | „ | 7 | ditto | ditto. |
| Do. | 35 | ditto | ... | | 8 | ditto | ditto. |
| Pattiah (small boats) | 3 | to | 6 | „ | 3 | ditto | ditto. |

XV.—Any licensed cargo-boat found plying within the limits of the port of Dhamra with less than the prescribed scale of crew under Rule XIV, or with deficient ground-tackle and appliances, shall be liable to withdrawal of license until such deficiency be made good to the satisfaction of the Port Officer of Chandbally.

*NOTIFICATION.

*The 30th November* 1875.—It is hereby notified, under section 161 of Act VI of 1863, that from and after the 1st January 1876 no boat which shall not have been duly licensed and registered shall be allowed to ply as a cargo-boat for the landing and shipping of merchandize within the limits of the port of False Point and the Balasore Ports in the province of Orissa. It is also notified that until further orders no fee will be charged for such license and registration.

Application for license and registration should in the case of the Balasore ports be made to the Collector of Customs at Balasore, and in that of the Port of False Point to the Superintendent of Customs at False Point.

*NOTIFICATION.

*The 3rd May* 1875.—It is hereby notified, under section 161, Act VI of 1863, that from and after the 1st June 1875 no boat which shall not have been duly licensed and registered shall be allowed to ply as a cargo-boat for the landing and shipping of merchandize within the limits of the port of Pooree in the province of Orissa. It is also notified that until further orders no fee will be charged for such license and registration.

Application for license and registration should be made to the Collector of Customs, Pooree.

NOTIFICATION.

CUSTOMS.

*Calcutta, the 20th July* 1872.—Under the provisions of section 162, Act VI of 1863, and with reference to the notification of 26th February 1872, published in the *Gazette* of the 6th March last, the Lieutenant-Governor is pleased to prescribe the following rules for the issue of licenses for, and the registration of, cargo-boats by the Chief Officer of Customs at Chittagong:—

*Rules.*

1. Each application for the licensing and registration of a cargo-boat must contain particulars of the owner's name and residence and the tonnage of the boat.

2. The applications will be made over to the Marine Surveyor, in order of priority of receipt, that the boats may be surveyed and reported on by him.

3. The licenses will be issued on receipt of the Surveyor's report, and will be current for one year only from date of regis-

* *Vide* Rules in Appendix.

tration. A fee at the following classified rates will be charged on the issue of each license, and the same fee on its renewal every year :—

| | | | Rs. | A. | P. |
|---|---|---|---|---|---|
| "Open or decked" | boat | up to 3 tons burthen ... ... | 1 | 0 | 0 |
| Ditto | ditto | *above* 3, and *not above* 5 tons burthen . . | 1 | 8 | 0 |
| Ditto | ditto | *above* 5, and *not above* 10 tons burthen ... | 2 | 0 | 0 |
| Ditto | ditto | all above 10 tons burthen ... | 3 | 0 | 0 |

4. The number of the license must be painted in conspicuous white figures on both bows of the boat; the figures not to be less than six inches in length.

5. The license must be produced whenever demanded, and should therefore be in the custody of the manjee of the boat for the time being.

6. Cargo-boats, the manjees of which shall not produce their licenses when called upon, will be treated as unlicensed boats, unless good cause be shown to the contrary.

7. Boats carrying cargo without a license will be liable to seizure and confiscation. In lieu of confiscation the Chief Officer of Customs is empowered, when he thinks proper, to accept payment of any sum not exceeding fifty (50) rupees.

8. No cargo-boats shall be licensed unless provided with a crew according to the following scale :—

*Class I.—"Square built, open or decked."*

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| For a boat not above 10 tons burthen, 3 men, including manjee. | | | | | | | |
| Ditto | above | 10, and not above 15 tons, 4 men, including manjee. | | | | | |
| Ditto | „ | 15 | ditto | 20 | „ 5 | ditto | ditto. |
| Ditto | „ | 20 | ditto | 25 | „ 6 | ditto | ditto. |
| Ditto | „ | 25 | ditto | 30 | „ 7 | ditto | ditto. |
| Ditto | „ | 30 | ditto | 35 | „ 8 | ditto | ditto. |
| Ditto | „ | 35 | ditto | 40 | „ 9 | ditto | ditto. |
| Ditto | „ | 40 tons, 10 men, including manjee. | | | | | |

*Class II.—"Dinghy built bhurs."*

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| For a boat not above 10 tons burthen, 3 men, including manjee. | | | | | | | |
| Ditto | above | 10, and not above 20 tons, 4 men, including manjee. | | | | | |
| Ditto | „ | 20 | ditto | 30 | „ 5 | ditto | ditto. |
| Ditto | „ | 30 | ditto | 40 | „ 6 | ditto | ditto. |
| Ditto | „ | 40 tons, 7 men, including manjee. | | | | | |

9. The license of a cargo-boat found plying contrary to the conditions of the license, with a crew fewer in number than is prescribed in such license, shall be liable to cancelment.

## NOTIFICATION.

*The 26th March* 1881.—The following revised rules, framed under the provisions of sections 130 and 133 of Act VIII of 1878 (the Sea Customs Act), regulating the transhipment of goods, having been approved by His Excellency the Governor-General in Council, are published for general information, as

required by section 204. These rules will take effect from the 1st April 1881, and will supersede those published in the *Calcutta Gazette* of the 19th March 1879 :—

1. Applications for transhipment should be presented to the proper Officer of Customs before 3 P.M. on the day prior to that on which the transhipment is required, accompanied by the fees payable under section 133 of the Act on the following scale :—

*For each transhipment between the hours of* 8 A.M *and* 5 P.M.

| | Rs. | A. | P. |
|---|---|---|---|
| On packages not exceeding 4 in number, each ... ... | 1 | 4 | 0 |
| On 5 packages ... ... ... .. | 6 | 0 | 0 |
| On subsequent packages not exceeding 25 in number, each ... ... ... ... ... | 0 | 6 | 0 |
| On packages exceeding 25, and not exceeding 50 in number, each ... ... ... ... ... | 0 | 4 | 0 |
| And on every 10 packages, or less than ten, in excess of 50... | 1 | 0 | 0 |

2. When transhipments are not completed before 5 P.M., an additional fee of Rs. 4 will be charged.

3. CHITTAGONG.—The transhipment fees payable are as follow :—

| | Rs. | A. | P. | |
|---|---|---|---|---|
| For single packages ... ... ... | 0 | 8 | 0 | per package. |
| „ goods in bulk ... ... ... | 6 | 4 | 0 | „ 100 maunds. |

NOTIFICATION.

*The* 21*st May* 1880.—It is hereby notified for general information that in exercise of the powers conferred by section 157 of the Sea Customs Act, VIII of 1878, the Lieutenant-Governor extends the provisions of section 66 of the said Act to all vessels other than native craft engaged in the coasting trade.

NOTIFICATION.

*The* 18*th October* 1880.—Under the provisions of sections 9 and 204 of the Sea Customs Act VIII of 1878, the Lieutenant-Governor is pleased to approve and notify the following rules for the guidance of officers engaged in the administration of the Salt Department in Bengal, in supersession of the notification published in the *Calcutta Gazette* of 24th February 1869. The present notification contains such alterations and additions as have been sanctioned from time to time by the Government of Bengal since the above date.

RULES RELATING TO THE RECEPTION AND CLEARANCE OF SALT SUBSIDIARY TO THOSE CONTAINED IN ACT VIII OF 1878, AS SANCTIONED BY THE GOVERNMENT OF BENGAL.

*Rules for Weighment and Admission of Salt into Warehouses, Public or Private, under the Customs Law.*

Collector to make arrangements for weighment of salt.

1. On receipt of an application under section 91, Act VIII of 1878, for the admission of salt into a public or private warehouse, and after the due execution of a bond under the provisions of section 92, Act VIII of 1878, the Collector of Customs

shall make such arrangements as he may deem necessary, for the proper weighment of salt during its discharge from the vessel, for the purpose of being conveyed to the appointed licensed warehouse.

Weighment charges.

2. The weighment shall be conducted in the presence of the Preventive Officer on board, and the expense thereof shall be charged to the bonder at a rate of Rs. 3 per 1,000 maunds.

Description of boat to be used.

3. No salt for which the full duty has not been previously paid shall be taken from any vessel, save in a lighter provided with hatches, which are capable of being securely fastened down, and it shall be the duty of the Preventive Officer on board to satisfy himself that such lighter is in serviceable condition before permitting such salt to be placed therein.

Procedure on despatch.

4. As soon as the bonder or his agent or servant shall notify to the Preventive Officer that he desires to proceed with any boat-load of salt, he shall obtain a boat-note, in which the name of the importing vessel and of the bonder, the quantity of salt contained therein, and the warehouse wherein it is to be deposited, shall be specified. The salt shall thereupon be carefully impressed with a stamp specially provided for this purpose, and the hatches shall be closed and sealed by, or in the presence of, the Preventive Officer. The lighter shall then be allowed to proceed in charge of a Native Officer or peon deputed for the purpose by the Custom House Authorities, accompanied by an agent on the part of the bonder.

Place of anchorage.

5. The boat shall be anchored, if possible, at the steps of the Ghât leading to the warehouse in which the salt is to be stored, otherwise at the moorings nearest to such Ghât. It shall on no account be permitted by the Native Custom House Officer or peon on board to anchor at the outward moorings.

Procedure on arrival.

6. Notice of the arrival of such salt shall at once be given by the Custom House Officer to the Government Superintendent in the case of salt to be bonded in a public warehouse, or, if the salt is to be bonded in a private licensed warehouse, to the Inspector or Superintendent of licensed Warehouses, who shall thereupon note the date and hour of arrival, bringing any unreasonable delay to the notice of the Collector of Customs, and depute a proper officer to examine and compare the boat-note delivered by the Preventive Officer to the bonder, his servant, or agent, and the cargo of salt, and to superintend its removal to, and storage in, the appointed warehouse.

Duty of peon and bonder's agent.

7. The bonder's agent and Native Custom House Officer or peon shall remain on board of the boat in charge until the seals and hatches are examined and all the cargo landed and stored.

8. The bonder will be held responsible for any departure from these rules on the part of his agent, and the Superintendent or Inspector of the Warehouse shall take notice of any dereliction of duty on the part of the Native Custom House Officer or peon.

Responsibilities of bonder and Superintendent.

9. All expenses connected with the removal and storage of the salt shall be borne by the bonder, who shall also pay to the Collector such fees as he may fix for the services of the officer or peon in charge of the salt from the time of its discharge from the vessel's side to the completion of its storage in the warehouse.

Bonder to defray all charges.

10. If the Officer appointed by the Superintendent or Inspector of the Government or private licensed warehouse shall have reason to believe that the salt has in any way been tampered with during its transit by river, he shall at once report the circumstance to the Superintendent or Inspector, who, with the permission of the Collector, shall direct the salt to be reweighed, and such reweighment shall be made at the expense of Government.

Procedure when salt has been tampered with.

11. If there be found any unexplained deficiency in the salt on board the cargo-boat as compared with the quantity specified in the boat-note, the whole of the salt contained in such boat shall be confiscated, and the bond under which the salt is in course of being stored shall be cancelled.

Penalty when salt is deficient.

12. Salt relating to different bonds shall be stored separately and distinctly. Any admixture of salt specified in different bonds shall render those bonds liable to cancelment, and the holders to immediate payment of the full duty payable thereon.

Salt under different bonds to be stored separately.

13. On salt bonded in a warehouse under the exclusive control of a Government Warehouse-keeper, the duty shall be calculated on the quantity actually delivered from such warehouse.

Calculation of duty on delivery from public warehouse.

14. On salt bonded in a private licensed warehouse, the duty shall be calculated on the quantity delivered on weighment from the side of the ship in which it was imported, less an allowance on account of wastage, which shall not in ordinary cases exceed 2½ per cent. on the quantity bonded.

Calculation of duty on delivery from private warehouse.

15. In any special case the Board of Revenue, as Chief Customs Authority of the Presidency, is competent to direct that an increased allowance for wastage shall be granted in accordance with the provision of section 122, Act VIII of 1878.

Increased allowance for wastage may be allowed.

16. If the Collector of Customs has any reason to believe that any fraud has been perpetrated by the bonder or owner of the salt, or any person in his employ, he shall refuse to make any allowance on account of wastage, and shall demand the full duty payable on the entire quantity received into bond.

But not if any suspicion of fraud.

17. The Rs. 3 per 1,000 maunds paid for the weighment of salt on ship board under Rule 2 shall be credited to a fund to be instituted by the Collector of Customs. The Collector shall from time to time make such subsidiary arrangements as he may deem most conducive to the interests of both Government and the public for carrying on all such weighments, the costs of which will be defrayed from the fund in question.

Charges for weighment to be credited to a fund.

18. In the case of public warehouses, the Board of Revenue shall fix, from time to time, the amount of rent to be paid by the bonder per 1,000 maunds of salt. Ordinarily no golah should be made available unless the quantity of salt to be bonded is equal to two-thirds of the storage which the golah is capable of containing; but when accommodation in golahs of suitable dimensions is not available, the rent to be demanded should be calculated on the quantity of salt which would amount to two-thirds of the storage capacity of the building, whatever the actual quantity of salt bonded may really be.

## Rules for the Clearance of Salt from Bonded Warehouses, public or private.

1. All deliveries of salt bonded in a public or private warehouse under the provisions of Act VIII of 1878 shall be supervised, as required by section 99 of the above Act, by a Customs Officer and a Native Officer styled a Ghât Mohurir. These Officers will be deputed on application to the Officer in charge of the Custom House.

Procedure on delivery from bond.

2. The expenses incident to their employment shall be borne by the bonder, at the rate of Rs. 5 for a Customs Officer and 8 annas for a Native Officer per diem. These Officers will be paid daily. If required so to do, the bonder, or applicant for their services, shall pay into the hands of the Officer in charge of the Custom House a sum sufficient to meet the expense of employing such officers.

Charges to be paid by bonder.

3. The present working hours at the Sulkea Government golahs will continue to be observed with regard to all deliveries, whether from public or private warehouses, viz. from 6 A.M. to 2 P.M.

Working hours.

4. Scales and weights will be provided by Government, but bonders are required to make their own arrangements for cutting and removing their salt from the warehouses, as well as to supply their own tools for cutting the salt, such as *sabools*, *kodalies*, *&c.*

Bonders to provide their own labour and tools.

5. There will be one Customs Officer at each scale; and his duty will be to keep in a book, provided for the purpose at the expense of Government, a correct tally of the bags as they are weighed and taken off the

Duty of Customs Officer.

scale by the bonder's people, as well as to see that each bag contains neither more nor less than the prescribed quantity of salt, viz. *two maunds*. He will be held personally liable for any excess or deficiency that may be discovered at the *Check Scales* presided over by the golah officers.

Responsibility of Superintendent.

6. The Superintendent will be held responsible for making such arrangements as will ensure the efficient working of the check scales. At least 10 per cent. of the bags issued from the golahs should pass through these scales.

When disputes arise.

7. Should any dispute arise between the Customs Officer and the bonder or purchaser of the salt under delivery, the former will stop the weighment and at once refer the matter in dispute to the Superintendent for orders.

When irregularities occur.

8. The Customs Officer will be particularly careful to bring every irregularity that he may become cognizant of to the notice of the Superintendent without delay, and will be held responsible for failure in doing so.

Check to be exercised by Ghât Mohurir.

9. There will be one Ghât Mohurir for each scale. He will be posted at the proper discretion of the Superintendent either at the Ghat, when salt is being passed into boats, or on the roadway when it is being removed in carts. In either case he will not be allowed to hold any communication whatever with the Customs Officer posted within a golah, except through the Superintendent, until after the day's work is over, when his tally will be compared with that kept by the Customs Officer, and if found to agree, signed by the Superintendent.

Duty of Ghât Mohurir.

10. The Ghât Mohurir's duty will be to keep a similar tally to that of the Customs Officer, but in *Bengallee*. He will also keep a tally by means of counters supplied by the department. One such counter will be made over to him by each cooly as he passes him with a bag, and will represent *one bag* or *two maunds of salt*. After the rowannah quantity has been delivered, these counters will be compared with his written tally, as well as with that of the Customs Officer, for the purpose stated in Rule 8.

Check to be exercised by Superintendent.

11. When discrepancies in the accounts cannot be reconciled, and whenever the Superintendent has reason to believe that the quantity of salt conveyed to the boat or cart is not correctly represented in the accounts, he shall hold a reweighment. The expense of such reweighment shall be borne by Government.

Duty of Superintendent before salt is removed.

12. Whenever the bonder or purchaser is desirous of removing his boats or carts from the premises, the Superintendent will satisfy himself on every point before granting the usual protective documents. He will before granting a pass at all times satisfy

himself, even where the accounts agree, that the boat-load or cart-load represents the exact quantity entered in the rowannah.

13. Koyals and Tippanaveeses will not be employed as heretofore in checking weighments.

Extra charges for holidays.

14. The following extra charges to be levied from bonders, in addition to the rates for ordinary working days, will be demanded for both reception into, and delivery from, bond on Sundays and holidays, viz.—

| | | Rs. |
|---|---|---|
| Fee to Superintendent | ... ... ... | 5 |
| ,, Intendant on duty | ... ... ... | 3 |
| ,, Ghât Officer | ... ... ... | 2 |
| ,, Office Mohurir | ... ... ... | 1 |
| | Total ... | 11 |

NOTIFICATION.

*The* 31*st March* 1879.—The following rules, issued by the Board of Revenue under the provisions of sections 144 and 155 of the Sea Customs Act VIII of 1878, are published for general information, as required by section 204.

*Exportation of Spirits under Bond for Excise Duty.*

Section 144.

1. No spirit on which the full duty has not been paid is to be allowed to leave a distillery, whether private, licensed, or public, unless the following marks are legibly painted or cut on each end of the cask containing the spirit, viz. the name of the distillery, the known mark of the proprietor, and the quantity and strength of the spirit contained in the cask (the strength being ascertained by a hydrometer). For instance, the marks on a cask of Dhobah Rum stand thus:—

2. Spirit for exportation by sea may be removed, without payment of duty, from a licensed distillery to the Custom House, and from the Custom House on the person so removing them executing the bond required by section 144 of the Act for the payment of full duty in case of failure to export within four months or to satisfy the Chief Customs Officer that the spirit

* Meaning 5 degrees over London-proof.

has been landed at some other port within British India, not being a free port. The bound is taken by the Chief Officer of Customs.

3. A member of some established house of business at the port of exportation must be one of the parties bound, and the parties bound are jointly and severally answerable for any amount which may ultimately fall due under the bond.

4. The Chief Officer of Customs may refuse the security tendered without assigning any reason, except in the event of an appeal from his decision.

5. The distillery and apparatus is considered as pledged for any amount which may become due under the bond.

6. On a bond being duly executed, and its execution certified by the Chief Officer of Customs, the Collector of Excise Revenue will grant a pass for the spirit bonded, without payment of the duty.

7. On the spirit being brought to the Custom House for exportation, the exporter must declare, in writing, by what bond it is protected, and produce the pass of the Collector of Excise Revenue and the distillery invoice. The spirit is then gauged for quantity, and proved to ascertain the strength, by a Custom House Officer. If the quantity and strength so ascertained be the same as that marked on the casks (the casks being the same which were removed from the distillery), the spirit is allowed to pass for export by sea, and the quantity is written off on the bond. If the quantity and strength be not the same as that marked on the casks, duty is levied on the difference, as provided by section 147 of the Act.

8. The following rules should be observed for gauging casks lying with the bung-rod, whether the spirit be required for exportation or for local consumption. Government officers must, however, bear in mind that the results obtained from simple measurement by the bung-rod are only approximate. Other instruments and professional skill are needed to ascertain the exact contents of a cask :—[*N.B.*—The bung-rod has four sides; of these two opposite sides are marked in inches and tenths for taking diameters; a third is marked in imperial gallons for taking the "capacity" according to the diagonal line; the fourth relates only to the calculation of superficial circular gallons, and is not ordinarily used.]

(1) Take care that the cask is laid perfectly horizontal with the bung exactly at the top.

(2) Measure by the side of the rod showing imperial gallons, from the centre of the inside of the bung-stave to the lower chunt (*i.e.* where the head fits into the staves) at each end of the cask. The mean between the measurements so ascertained is the "capacity" of the cask.

(3) Measure by the side of the rod marked in inches the diameter from the inside of the bung-stave to the stave directly below it at the bottom. This gives the "bung diameter."

(4) Measure by the same side of the rod the depth in inches of liquor in the cask. This gives the "wet inches."

(5) Turn to the page of the Ullage tables* which is headed with the ascertained "capacity:" look along the top for the column corresponding to the "bung diameter," and under this, opposite the "wet inches" (shown in the left hand column), will be found the "ullage" or liquid contents of the cask.

* The tables referred to are a reprint from the "Imperial Ullager," and can be had on application to the Board of Revenue.

9. When the entire bonded quantity is written off upon the bond, the Chief Officer of Customs should cancel the bond.

10. It is for the exporter to see that the exports made from time to time under a bond are properly written off, or certified on the bond; and he must testify, by his signature to the entries, that the exports are correctly written off.

11. If, at the expiration of the period named in the bond and in section 144 of the Act, the entire quantity of spirit covered by the bond has not been accounted for as required in the Act, and written off as provided in the preceding clause, the Chief Officer of Customs will proceed to recover the duty due upon the quantity of spirit which may not have been so accounted for unless the currency of the bond shall have been renewed.

12. Time-expired bonds may be renewed at the discretion of the Chief Officer of Customs for a further period not exceeding four months from the date of the expiration of the first currency. On the expiration of the second currency, the Chief Officer of Customs will proceed to adjust such time-expired bonds and levy duty on the quantity of spirit unaccounted for.

13. A maximum allowance, according to the following scale, is made on account of ullage and leakage on spirit removed under bond, from a distillery in the interior, for exportation by sea, and on spirit imported from the Madras Presidency into Orissa:—

| | | |
|---|---|---|
| For a distance not exceeding 100 miles, | 5 | per centum. |
| For a distance above 100 miles, but not exceeding 200 miles ... ... | 7½ | ditto. |
| For all distances exceeding 200 miles ... | 10 | ditto. |

14. In the case of spirit exported under bond to another port within British India (not being a free port), in adjusting the bond an allowance for wastage and leakage during the sea voyage is made—for a voyage of one month, at the rate of two per cent., and for any longer voyage at three and a half per cent.

15. Spirit for use as ships' stores during the voyage may be shipped free of duty on vessels clearing to a foreign port. Passes for such spirit are, however, detained at the Custom House until the vessel for the use of which it is intended is actually under clearance, when they are made over to the shipper's servants. Such shipments must be made under bonds, to be cancelled on production of a certificate from the Preventive Officer

on the ship that no portion of the spirits covered by the bond has been consumed in port. The bond is in the form C prescribed by section 144 of the Act, *mutatis mutandis*.

*Spirit rendered unfit for human consumption.*

*Section* 155. 1.—Spirit imported into British India for use exclusively in arts, manufactures, or chemistry, which has been rendered effectually and permanently unfit for human consumption, is subject only to an *ad valorem* duty of 10 per cent. under article 32, Schedule A of the Indian Tariff Act, XVI of 1875.

2.—Whenever such spirit is imported from the United Kingdom into any port of the Bengal Presidency, before it can be admitted at the reduced rate of duty as aforesaid, the importer must satisfy the Collector of Customs at that port that the spirit has been rendered effectually and permanently unfit for human consumption, by the production of a certificate from a competent Customs or Excise authority of the United Kingdom that the spirit has already been subjected, under proper supervision in the United Kingdom, to a process by which it has been rendered effectually and permanently unfit for human consumption.

3.—If the importer cannot so satisfy the Collector of Customs, the latter shall cause such spirit to be examined, and, if necessary, rendered unfit for consumption in the manner hereinafter described as applicable to spirit imported from other countries than the United Kingdom.

4.—Whenever such spirit as aforesaid is imported from other countries than the United Kingdom, into any port of the Bengal Presidency, the Collector of Customs at that port shall send a sample of such spirit to the Chemical Examiner for examination and report, at the expense of the importer; and if the Chemical Examiner shall certify that the spirit has been rendered effectually and permanently unfit for human consumption, the Collector of Customs shall admit it at the reduced rate of duty.

5.—Whenever imported spirit is to be rendered effectually and permantly unfit for human consumption by officers of the Customs Department, the ingredient to be used for admixture with the spirit shall be caoutchoucine, and it shall be mixed with the spirit in the proportion of one part and half a volume of the caoutchoucine to 98½ parts of volume of the spirit which shall not be of less strength than 30 per cent. overproof.

6.—But when it can be proved to the satisfaction of the Board of Revenue that the presence of caoutchoucine will render the spirit unsuitable for the purpose for which it is required, special sanction may be obtained for the use of woodnaptha instead of caoutchoucine. In this case one part of volume of crude woodnaptha shall be mixed with nine parts of volume of spirit having a strength not less than 30 per cent. overproof.

7.—The caoutchoucine, or the woodnaptha, however, before its admixture with the spirit, must be tested by the Chemical Examiner to Government, who must certify to the Collector of

Customs that it is of the proper strength, fitted, if used in the proportions mentioned in Rule 5 or 6, to effectually and permanently render unpalatable and unfit for human consumption, the spirit with which it is mixed.

8.—Any expense which may be incurred by the Collector of Customs in rendering spirit unfit for human consumption, or in ascertaining that it has been so rendered, must be paid by the importer.

9.—The use of spirit methylated or caoutchoucined according to these rules, is not permitted in the manufacture or preparation of tinctures, medicated spirits, hyponitrous ether, or other pharmaceutical preparations, or in the manufacture or preparation of any other article capable of being used as a beverage or internally as a medicine, with the exception of sulphuric ether, chloroform, and chloral hydrate.

## Notification.

*The 8th September* 1881.—The following rules, approved by the Lieutenant-Governor, are published for general information, as required by Section 204 of Act VIII of 1878 (the Sea Customs Act) :—

I.—The pilot in charge of an inward-bound vessel shall keep a good lookout for the Custom House boat at Pachpara, and afford every facility to her in getting alongside. Nothing short of risk to the safety of the vessel is to prevent a Customs Officer being received on board at the proper station.

II.—Pilots shall sign receipts for native crew lists when made over to them by preventive officers, and shall further give receipts for any papers on matters of service that may be made over to them by preventive officers.

III.—Should any attempt be made to remove goods from a vessel in the river, save under Section 70 of Act VIII of 1878, the master shall be warned that he is liable to fine, and that such goods are liable to confiscation under Section 167, Clauses 2, 5, 11, 28, and 31 of that Act. If notwithstanding such warning the removal of goods be persisted in, the fact shall be reported to the port officer, and the vessel detained until further orders.

IV.—Should any attempt be made to put goods on board an outward-bound vessel, after port clearance has been obtained, and the preventive officer has left, the pilot shall remonstrate, and if the attempt is persisted in, shall report the matter, and detain the vessel for further orders.

V.—Pilots in charge of vessels coming into Saugor, or elsewhere in pilotage waters for orders, shall obtain from the master the ship's manifest, and forward to the Collector of Customs within twenty-four hours of the vessel's anchoring.

VI.—A manifest shall be forwarded from all merchant vessels, even though they have only ballast on board; in the latter case the circumstance shall be specially noted in the inward certificate.

VII.—The form of import manifest, prescribed by the Chief Customs authority, under Section 55 of Act VIII of 1878, shall be delivered to the master of every inward-bound vessel, and the instructions to pilots and masters, Nos. 1 to 4, which are printed on the manifest, and which are as follow, shall be carefully carried out:—

1. A copy of this form of manifest should be presented to the master of every inward-bound vessel by the pilot as soon as possible after that officer boards her.

2. The master on receipt of the manifest should fill up the heading as well as columns 2, 3, 4, 5, 6, and 7, and should sign and return the document to the pilot before passing Diamond Harbour.

3. The pilot on receiving back the manifest should countersign the same, close the wrapper, seal it, and, if the vessel is a sailing ship, despatch the document by the first dâk boat that arrives alongside the vessel.

4. If the vessel is a steamer, or a vessel in tow, the pilot, after countersigning and sealing the manifest, should make it over to the Customs Officer, if there be one on board, or if there be none, to the master for presentation at the Custom House at the time of entry inwards.

VIII.—Should No. 2 of the instructions printed on the manifest not be complied with, the pilot shall warn the master that he is rendering himself liable to a penalty of Rs. 1,000, referring him to Sections 53, 54, and 167, Clauses 13, 14, and 15 of Act VIII of 1878.

# APPENDIX.

RULES FOR THE ISSUE OF LICENSES FOR, AND REGISTRATION OF, CARGO BOATS BY THE CHIEF OFFICER OF CUSTOMS OF THE PORTS OF FALSE POINT / BALASORE IN ORISSA. (GOVERNMENT NOTIFICATION DATED 30TH NOVEMBER 1875, PUBLISHED IN THE "CALCUTTA GAZETTE.)"

1. Each application for the licensing and registration of a cargo boat must contain particulars of the owner's name and residence and the tonnage of the boat.

2. The applications shall be made to the Superintendent of Customs / Collector of Customs at False Point / Balasore, who shall cause the boats to be examined, and shall certify that they are seaworthy.

3. The Superintendent of Customs / Collector of Customs shall from time to time cause the boats to be surveyed, and if any boat is found unsafe, shall withdraw the license held by the owner of the said boat, until it shall have been repaired to his satisfaction.

4. The Superintendent of Customs / Collector of Customs may from time to time condemn any boat found to be thoroughly unseaworthy, and may refuse to allow it to be repaired.

5. The licenses issued will be free until further orders of Government, but shall be issued subject to all the conditions specified in these rules.

6. The licenses issued will be current until they are withdrawn by the chief officer of Customs, provided that this condition may be modified, if it should be determined hereafter to fix any license fee.

7. All licenses will be registered in the order of granting, but when any license is permanently withdrawn, then the next license issued shall bear the number of the license withdrawn.

8. The number of the license must be painted in black letters on a white ground on both the bows of every licensed boat; the figures must not be less than six inches in length and four inches in breadth.

9. The license must be produced whenever demanded by any officer of police or customs, or by any person using or hiring the boat.

10. Cargo boats, the manjees of which shall not produce their license as aforesaid, may be treated as unlicensed boats, failing an explanation satisfactory to the Superintendent of Customs / Collector of Customs, or, in his absence, the senior revenue officer at the station.

11. Any goods found within the limits of the port on board of any boat not duly licensed and registered, shall, unless such goods be covered by a special permit from the officer in charge of the Custom House, be liable to confiscation.

12. No cargo boats shall be licensed unless provided with a sufficient crew to be specified in the license.

13. The license of a cargo boat found plying contrary to the conditions of the license shall be liable to cancelment.

14. If any license be cancelled for any reason, the holder thereof shall be bound to deliver it up to the Superintendent of Customs / Collector of Customs.

15. In respect of serving vessels which enter the Port False Point / Port of Balasore, the owners, manjees, and crews of all licensed cargo boats shall obey all orders issued by the Superintendent of Customs / Collector of Customs, consistent with these rules and the Consolidated Customs Act.

16. When any vessel arrives in the port of False Point / Balasore, and requires the services of cargo boats, it shall be lawful for the Superintendent of Customs / Collector of Customs, with or without the application of the agents, owners, or commander of the said vessel, to apportion a certain number of licensed cargo boats for the service of the said vessel.

17. When, in the opinion of the Superintendent of Customs / Collector of Customs, the weather is too bad for work to be carried on alongside a vessel in port, the Superintendent of Customs / Collector of Customs shall cause a storm signal (cone or drum) to be hoisted, and boats shall not be bound to ply while such signal is flying.

18. Scale of crews.

*Class 1st, square-built, open or decked.*

For a boat of not more than 15 tons burden 5 men, including manjee—

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Above 15 tons | and | under | 20 tons | 6 | men, | including | manjee. |
| „ 20 | „ | „ | 25 | „ 7 | „ | | „ |
| „ 25 | „ | „ | 30 | „ 8 | „ | | „ |
| „ 30 | „ | „ | 35 | „ 9 | „ | | „ |
| „ 35 | „ | „ | 40 | „ 10 | „ | | „ |
| | | | above 40 | „ 11 | „ | | „ |

*Class 2nd, Bhurs or Pattomoondie boats.*

For a boat not more than 15 tons burden 4 men, including manjee.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Above 15 tons | and | under | 20 tons | 5 | men, | including | manjee. |
| „ 20 | „ | „ | 30 | „ 6 | „ | | „ |
| „ 30 | „ | „ | 35 | „ 7 | „ | | „ |
| | | | above 35 | „ 8 | „ | | „ |

19. Any licensed cargo boat found plying within limits of False Point / Balasore ports with less than the prescribed scale of crew under Rule 18, or with deficient ground-tackle and appliances, shall be liable to withdrawal of license until such deficiency be made good to the satisfaction of the Superintendent of Customs / Collector of Customs.

*Rules for the issue of licenses and registration of cargo-boats by the Chief Officer of Customs of the Port of Pooree in Orissa. (Government notification dated 3rd May 1875, published in the "Calcutta Gazette.")*

1. Each application for the licensing and registration of a cargo-boat must contain particulars of the owner's name and residence and the tonnage of the boat.

2. The applications shall be made to the Collector of Customs at Pooree, who shall cause the boats to be examined, and shall certify that they are seaworthy.

3. The Collector of Customs shall from time to time cause the boats to be surveyed, and, if any boat is found to be unsafe, shall withdraw the license held by the owner of the said boat until it shall have been repaired to his satisfaction.

4. The Collector of Customs may from time to time condemn any boat found to be thoroughly unseaworthy, and may refuse to allow it to be repaired.

5. The licenses issued will be free until further orders of Government, but shall be issued subject to all the conditions specified in these rules.

6. The licenses will be current until they are withdrawn by the Chief Officer of Customs, provided that this condition may be modified, if it should be determined hereafter to fix any license fee.

7. All licenses will be registered in the order of granting, but when any license is permanently withdrawn, then the next license issued shall bear the number of the license withdrawn.

8. The number of the license must be painted in black letters, on a white ground, on both the bows of every licensed boat. The figures must not be less than six inches in length and four inches in breadth.

9. The license must be produced whenever demanded by any officer of police or customs, or by any person using or hiring the boat.

10. Cargo-boats, the manjees of which shall not produce their license when called upon as aforesaid, may be treated as unlicensed boats, failing an explanation satisfactory to the Collector of Customs, or, in his absence, to the senior revenue officer at the station.

11. Any goods found within the limits of the port on board of any boat not duly licensed and registered shall, unless such goods be covered by a special permit from the officer in charge of the Custom House, be liable to confiscation.

12. No cargo-boats shall be licensed unless provided with a sufficient crew, to be specified in the license.

13. The license of a cargo-boat, found plying contrary to the conditions of the license, shall be liable to cancelment.

14. Should any license be cancelled for any reason, the holder thereof shall be bound to deliver it up to the Collector of Customs.

15. In respect of serving vessels which enter the roadstead of Pooree, the owners, manjees, and crews of all licensed cargo-boats shall obey all orders issued by the Collector of Customs consistent with these rules and the Consolidated Customs Act

16. When any vessel arrives in the roadstead of Pooree, and requires the services of cargo-boats, it shall be lawful for the Collector of Customs, with or without the application of the agents, owners, or commander of the said vessel, to apportion a certain number of cargo-boats for the service of the said vessel.

17. When the violence of the sea is so great that cargo-boats cannot ply without imminent danger to life or property, the Collector of Customs shall cause a storm or surf-flag to be hoisted, and boats shall not be bound to ply while such flag is flying.

18. Cargo-boats shall not ply with cargo by night, unless by permission of the Collector of Customs.

19. The hire of cargo-boats shall be two rupees for each trip, but the Collector of Customs has authority to regulate the rates.

W. H. D'C. & H. M. - Reg. No. 6476J—100—6-11-81.